

City of Detroit

CITY COUNCIL

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TO: COUNCIL MEMBERS

FROM: Irvin Corley, Jr., Director *ICJ*

DATE: April 22, 2010

RE: Preliminary Review of the 2010-11 Mayor's Recommended Budget

Introduction

The purpose of this memorandum is to provide your Honorable Body a preliminary review of Mayor Bing's proposed 2010-11 budget that is currently before you for deliberation. My report will focus primarily on:

- Brief overview of the Mayor's proposed budget.
- Council's reaction to the proposed budget.
- Other general points on the Mayor's proposed budget.

Of course, City Council will be receiving more detailed analyses in our departmental budget reports we call "dalies" for the budget hearings, which start tomorrow morning.

Brief Overview of the Mayor's Proposed Budget

Mayor Bing's proposed 2010-11 budget is moderately realistic, and he makes a considerable effort to address the City's structural deficit. However, the Mayor should reflect a more realistic deficit, and provide more concrete plans to restructure City government. The Mayor cuts funding in City services, but does not significantly reduce the number of services, making it still difficult to balance operations with shrinking revenues in the future.

On the positive side, the proposed budget reduces the General Fund expenditures by approximately \$102 million. Over the last three fiscal years in particular, the City's operational deficit has hovered around \$90 million on average; so this cut in spending is significant. Attachment I identifies \$84 million as structural changes that will reduce General Fund expenditures next fiscal year. Most items are cost savings in nature, which go a long way in addressing the structural deficit. One caveat is that savings from budget required furloughs are temporary, lasting through 2011-12. All items were supported by reasonable

explanations from the Administration, but not all had specific documents supporting them.

Fortunately, only \$31 million in one-time measures are used to reduce General Fund expenditures in 2010-11 (Attachment I). Although explanations concerning items were generally reasonable, there were no specific details available to support them.

So, a word of caution is warranted. The Fiscal Analysis Division is not fully confident that the structural changes and one-time measures to reduce General Fund expenditures in 2010-11 are achievable, especially for items not supported with detailed documentation.

As a result, during next fiscal year, it is like the City will be "skating on thin ice" to make it through the year in balance. In other words, there is little room for error. Unfortunately, Fiscal feels that revenues are overstated by \$7.3 million in the 2010-11 proposed budget (Attachment II).

In addition, the departmental/service restructuring or consolidations the Mayor proposes in the 2010-11 budget only saves \$2.3 million (Attachment I). Although this is a start, this does not go far enough to streamline and reduce current City services to reduce cost going forward. City employee benefits, especially pension costs, will continue to go up. After budget required furlough days have expired, salary cost will go up.

In the meantime, hopefully significant new revenue streams will be identified in the near future. If not, the City will be most reliant on current revenue streams, which are not expected to grow robustly in the near future.

As a result, the City must more clearly identify which city services are priority for the citizens, and significantly reduce or eliminate providing non-essential services.

Consequently, monthly monitoring of the City's budget starting in July is extremely important. We applaud the Administration for working towards monthly reporting. Of course, those reports must be shared with your Honorable Body to help with your monitoring role of the budget. Close monitoring will be needed, because the minute revenues do not come and cost savings initiatives to do materialize as planned, starting July 1st, the need to adjust the budget becomes critical. And when necessary, the budget should be adjusted sooner in the fiscal year as possible; otherwise, any adjustments needed would have to be larger to keep the budget in balance.

Another point on the positive side, Mayor Bing's prior year deficit figure of \$85.5 million is fairly reasonable; although, it is still understated by \$39 million. The

Fiscal Analysis Division estimates the deficit to be \$124.5 million (see Attachment III).

The Administration's estimate is fairly close to our estimate, which is good compared to past budgets, with the exception of last year, when we felt then Mayor Cockrel's deficit estimate to be on the mark. Council should be reminded, however, that \$250 million of the deficit is financed with fiscal stabilization bonds, to be paid off over 25 years. In 2010-11, \$14 million is budgeted for the first debt service payment on these bonds, and cannot be used to fund other City services.

The Fiscal Analysis Division recommends that City Council increase the Mayor's prior year deficit account by \$39.1 million to reflect a truer deficit. Correspondingly, City Council should increase the Mayor's "Restructuring and Consolidations" account by \$39.1 million as well to keep the budget in balance.

Obviously, Mayor Bing uses the "Restructuring and Consolidations" account of \$85.5 million in his proposed budget to "balance" the budget. The Mayor is extremely vague about this account, but based on information from the Budget Department, this account "represents a number of initiatives that have not been completed for the budget presentation but will be completed prior to the end of the fiscal year. It includes larger consolidations, some property sales or leases, additional cost savings and revenue generation. An example is procurement. The Chief Procurement Officer is currently working on a number of initiatives to consolidate purchases and renegotiating existing contracts. These items will result in savings throughout the city but until the specifics have been worked out it is not possible to identify a specific dollar savings to those items at this time..."

On another negative note, our recent review of the City's cash flow statement shows a relative small positive cash flow balance as of June 30, 2010, even with the infusion of the \$250 million from the fiscal stabilization bonds and other initiatives. Going forward, it is also critical to monitor the budget so that spending levels can be adjusted on a timely basis to better manage cash flow.

A final negative observation is important to note. The Mayor in his budget message states that he has reduced his own agency budget by \$979,000, which is a 10% cut over the current year. In addition, the appropriation for the Executive Office was reduced by \$901,243 or 15% over the current budget. The bulk of these dollars, 95% of them come from a reduction of 10 ftes in the Executive Office.

However, upon close examination of the changes in executive appointee titles and salary dollars throughout the entire city's budget the Fiscal Analysis Division has determined that the Mayor does not have a net reduction of appointee positions throughout the city's budget.

The titles that were cut were replaced with titles that have a higher salary, which has the affect of increasing salary dollars for mayoral appointees by over \$386,000 over the current year.

When adding fringes to that figure, the amount grows to \$683,000, which is \$218,000 shy of the \$901,243 that is cut in the budget documents in the Mayor's Office.

In light of the current financial situation, we are concerned that the Mayor's message contradicted the numbers we found in the budget.

Attachment IV is the data that we found going through all the pages of the budget.

Additionally, many titles that have always been exclusive to the Mayor's Budget have been spread throughout the departments. Many departments now have more than the traditional two appointees that are spelled out in the Charter.

Also, some mayoral appointees have been added to a department and are at the same level as the department director. Questions we in Fiscal have:

What hierarchy will exist? Who reports to whom?

If some of these mayoral appointees also have responsibility for other departments, why would the costs be budgeted in just one department?

Should Law, RAD opine on the appointee moves made in this budget? Do they follow the appointee rules in the Charter?

Should Council consider promoting a charter amendment that brings back the need for the Executive Branch to bring all position/title decisions by department to Council for authorization to prevent changes like this during the rest of the year beyond budget time?

Council's Reaction to the Proposed Budget

The City's accumulated deficit of \$124.5 million cannot be resolved in one year. More realistically, a deficit of this size needs to be addressed over a period of time, for example, five years. Although it would be extremely difficult and painful, Council could elect to cut departments by one-fifth, or \$24.9 million of \$124.5 million, in next year's budget. Attachment V shows the amount of the cut each department would need to take. Although we are not necessarily advocating that your Honorable Body take this approach during this budget process, because an argument can be made that the Administration be given the opportunity to work with Council to bring forth initiatives involving larger consolidations, property

sales/leases, and additional cost savings and revenue generation initiatives described previously.

As a result, we do not deem it necessary for a "working group" to be established during this budget process, unless Council feels it is important to seriously look at making departmental cuts beyond what Mayor Bing proposes. But whatever your Honorable Body decides about a working group, we feel you should conduct the budget hearings as planned based on the budget calendar, especially for the benefit of the new Council members.

Other General Points on the Mayor's Proposed budget

Mayor Bing recommends a total budget of \$2.91 billion for fiscal year 2010-11. This is \$760 million lower than the current 2009-10 fiscal year budget of \$3.67 billion dollars. The principle reason for the decrease is the plan to not issue \$450 million in Water bonds in 2010-11 and the smaller recognition of the prior year deficit.

The Mayor recommends a total budget of 13,387 positions in next year's budget. This represents a net decrease of 1,152 positions over the current year's level of 14,539 budgeted positions. Of the Mayor's recommended positions, 8,604 are City funded, 883 are grant funded, and 3,900 are funded by enterprise agencies.

The Fiscal Analysis Division is puzzled by the Mayor's statement in his budget message that "the City had more than 13,000 employees on the payroll in May 2009. Today, there are 11,900. This budget reduces that number to approximately 11,600". We are puzzled because the Mayor budgets over 13,300 positions in next year's budget.

I want to personally thank my staff and the various conversations we had with the Finance and Budget departments, as well as the Auditor General's Office, to help us prepare this preliminary analysis of the Mayor's proposed 2010-11 budget.

We are happy to answer any questions City Council may have.

Attachments

cc: Council Divisions
Auditor General's Office
Ombudsperson's Office
Mayor Dave Bing
Saul Green, Deputy Mayor
Norman White, Chief Financial Officer
Tom Lijana, Group Executive-Financial Services
Pamela Scales, Budget Director
Kamau Marable, Mayor's Office

Attachment I

One- Time Initiatives and Structural Changes in Mayor Bing's
Proposed 2010-11 Budget

		Reasonable Details Available?	Type of Item
<u>One-time measures to address the City's deficit</u>			
1. Delinquent receivables	\$5,700,000	yes	revenue
2. Greektown casino settlement	8,000,000	yes	revenue
3. GDRRA/DTE Escrow Account	20,000,000	no	revenue
4. State revenue sharing posting	23,000,000	yes	revenue
5. DDOT grant funding	13,000,000	no	revenue
6. DPS bad debt expense	15,000,000	yes	revenue
Total	<u>\$84,700,000</u>		
<u>Structural changes to address the City's deficit</u>			
1. Layoffs	\$7,350,000	no	cost savings
2. Budget required furloughs	4,200,000	yes	cost savings
3. Cobo	7,100,000	yes	cost savings
Total	<u>\$18,650,000</u>		
<u>One-time measures to reduce General Fund expenditures</u>			
1. Collections of delinquent receivables	\$6,000,000	no (1)	revenue
2. Income tax initiative	13,000,000	no	revenue
3. Employee benefit reduction through hospital audit	12,000,000	no (1)	cost savings
Total	<u>31,000,000</u>		
<u>Structural changes to reduce General Fund expenditures</u>			
1. 589 position elimination	\$20,700,000	yes	cost savings
2. Budget required furloughs	14,900,000	no (1)	cost savings
3. Reducing contractual services	7,100,000	no (1)	cost savings
4. Reducing operating supplies	2,900,000	no (1)	cost savings
5. Cost savings through departmental/service consolidations	2,260,000	yes	cost savings
6. Cost savings from elimination of Cobo and City Airport	15,500,000	yes	cost savings
7. Reduction in General Fund Subsidy to DDOT (reduced positions)	12,500,000	yes	cost savings
8. Inventory reductions	3,000,000	no (1)	cost savings
9. Risk management improvements	2,830,000	no (1)	cost savings
10. Electronic filing of personal property taxes	2,500,000	yes	revenue
Total	<u>\$84,190,000</u>		

(1) Details lacking but explanation reasonable.

Attachment II

Possible Continual Downward Trend in Revenues in FY 2010-11

	<u>FY 2009-10 Budget</u>	<u>FY 2009-10 Collections Estimate (1)</u>	<u>FY 2010-11 Collections Estimate (2)</u>	<u>FY 2010-11 Budget (3)</u>	<u>Amount FY 2010-11 Budget is Over Estimated by</u>
Municipal Income					
Tax	\$245,000,000	\$218,700,000	\$212,139,000	\$215,000,000	(\$2,861,000)
Property tax	\$170,692,321	\$158,992,321	\$152,632,628	\$147,900,000	\$4,732,628
Utility user's tax	\$55,000,000	\$49,000,000	\$49,000,000	\$50,000,000	(\$1,000,000)
State rev. sharing	\$275,305,854	\$235,205,854	\$233,390,654	\$233,390,654	\$0
Casino wagering tax	\$176,600,000	\$173,000,000	\$169,540,000	\$173,360,000	(\$3,820,000)
Other revenue	\$326,945,306	\$239,137,146	\$234,354,403	\$238,745,586	(\$4,391,183)
Total amount the 2010-11 revenues are over estimated by:					<u>(\$7,339,555)</u>

(1) Estimate developed by the Fiscal Analysis Division based on trends primarily over last 5 years.

(2) Income tax in 2010-11 should drop another 3%, based on Comerica's data.

Property tax in 2010-11 should drop another 4%, based on continual decline in property values.

Utility users' tax in 2010-11 should remain about the same.

Mayor Bing's 2010-11 estimate of \$233,390,654 appears reasonable.

Casino wagering tax in 2010-11 should drop another 2%, based on trends.

(3) Based on Mayor Bing's proposed 2010-11 budget. For comparison purposes, the \$85 million in Restructuring and Consolidations in the Mayor's 2010-11 budget was removed.

Attachment III

**Accumulated Deficit Comparison
Mayor's 2010-11 Recommended Budget to Fiscal Analysis Estimate
(In Millions)**

	Administration	Fiscal	Diff
June 30, 2008 CAFR	(\$219.00)	(\$219.00)	
Sale of Fiscal Stab Bond	\$250.00		
Oper Results 2008-09	(\$112.10)	(\$116.00)	
Acc Def Est. @ June 30, 2009	(\$81.10)	(\$335.00)	\$253.90
Initial Oper Def Est for 2009-10	(\$4.30)	(\$90.40)	
Adjusted by recognizing the following items used by the Adm. in its est.:			
> Greentown casino settlement		\$8.00	
> DPS receivable		\$15.00	
> State revenue sharing payment		\$23.00	
> Gaming revenue (internal adj.)		\$4.90	
Total		\$50.90	
Items in Adm.'s est. not recognized by Fiscal Analysis due to insufficient data:			
> GDRRA/DTE Escrow payment	\$20.00		
> DDOT Grant	\$13.00		
Total	\$33.00		
Fiscal's Oper Def Est. for 2009-10		(\$39.50)	
Fiscal's Acc Def Est. for 2010-11 without sale of bonds		(\$374.50)	
Sale of Fiscal Stab Bond		\$250.00	
Acc Def Est. incl in 2010-11 Bud	(\$85.40)	(\$124.50)	\$39.10

Attachment IV

Analysis of Mayoral Appointees in 2010-2011 Recommended Budget

Agency	Agency/Division	Appointee Titles	Salary	10-11 Rec	10-11 Cost	09-10 Bud	09-10 Cost
2	Airport	Airport Director	124,900	0	-	1	124,900
12	Budget	Deputy Director	124,900	1	124,900	1	124,900
12	Budget	Director	156,100	1	156,100	1	156,100
13	BSE Admin	Deputy Director	124,900	1	124,900	1	124,900
13	BSE Admin	Director	156,100	1	156,100	1	156,100
14	Civ Ctr	Deputy Director	124,900	0	-	1	124,900
14	Civ Ctr	Director	156,100	0	-	1	156,100
19	DPW Admin	Deputy Director	124,900	1	124,900	1	124,900
19	DPW Admin	Director	156,100	1	156,100	1	156,100
20	DOT Admin	Asst. to the Mayor III	79,800	1	79,800	0	-
20	DOT Admin	Deputy Director	124,900	1	124,900	1	124,900
20	DOT Admin	Director	156,100	1	156,100	1	156,100
20	DOT Admin	Exec Asst. to the Mayor III	90,800	1	90,800	0	-
20	DOT Admin	Exec Asst. to the Mayor V	156,100	1	156,100	0	-
21	E & T	Deputy Director	104,400	1	104,400	1	104,400
21	E & T	Director	156,100	1	156,100	1	156,100
22	Environemtal Aff	Director	156,100	0	-	1	156,100
23	Finance Admin	Deputy Director	124,900	1	124,900	1	124,900
23	Finance TB Dev	Dir of Targ. Business	124,900	0	-	1	124,900
23	Finance Admin	Exec Asst. to the Mayor I	79,800	1	79,800	0	-
23	Finance TB Dev	Exec Asst. to the Mayor III	90,800	0	-	1	90,800
23	Finance Purch	Exec Asst. to the Mayor V	156,100	1	156,100	0	-
23	Finance Admin	Finance Director	156,100	1	156,100	1	156,100
23	Finance Purch	Purchasing Director	124,900	0	-	1	124,900
24	Fire Admin	2nd Dep Fire Comm	124,900	2	249,800	3	374,700
24	Fire Admin	Deputy Fire Comm	125,800	1	125,800	1	125,800
24	Fire Admin	Fire Commissioner	156,100	1	156,100	1	156,100
25	Health	Deputy Director	124,900	1	124,900	1	124,900
25	Health	Director	156,100	1	156,100	1	156,100
28	Human Res	Deputy Director	124,900	0	-	1	124,900
28	Human Res	Director	156,100	1	156,100	1	156,100
28	Human Res	Labor Relations Director	156,100	1	156,100	1	156,100
29	Human Rights	Deputy Director	90,800	0	-	1	90,800
29	Human Rights	Director	124,900	1	124,900	1	124,900
30	Human Svcs	Deputy Director	104,400	1	104,400	1	104,400
30	Human Svcs	Director	124,900	1	124,900	1	124,900
31	ITS	Deputy Director	124,900	0	-	1	124,900
31	ITS	Director	156,100	1	156,100	1	156,100
32	Law	Corporation Counsel	156,100	1	156,100	1	156,100
32	Law	Deputy Corporation Counsel	125,800	1	125,800	1	125,800
33	Mayor	Asst. to the Mayor I	56,900	5	284,500	5	284,500
33	Mayor	Asst. to the Mayor II	79,800	3	239,400	0	-
33	Mayor	Asst. to the Mayor III	79,800	3	239,400	0	-
33	Mayor/311 Call Ctr	Call Center Director	124,900	1	124,900	1	124,900
33	Mayor	Chief Admin. Officer	142,800	0	-	1	142,800
33	Mayor	Chief of Staff	156,100	0	-	1	156,100
33	Mayor/NCH	Deputy Director	94,900	0	-	1	94,900
33	Mayor	Deputy Mayor	156,000	0	-	1	156,000
33	Mayor/NCH	Director	124,900	1	124,900	1	124,900
33	Mayor/Sen Cit.	Director	124,900	1	124,900	0	-
33	Mayor/NCH	Exec Asst to the Mayor III	114,300	1	114,300	0	-
33	Mayor	Exec Asst. to the Mayor I	79,800	3	239,400	10	798,000
33	Mayor	Exec Asst. to the Mayor II	90,800	7	635,600	7	635,600
33	Mayor	Exec Asst. to the Mayor III	90,800	2	181,600	4	363,200
33	Mayor	Exec Asst. to the Mayor V	156,100	5	780,500	2	312,200
33	Mayor	Mayor's Staff Secretary I	43,100	0	-	3	129,300
33	Mayor/NCH	Neighborhood City Hall Mgr.	79,800	5	399,000	6	478,800
33	Mayor	Press Secretary	114,300	0	-	1	114,300
33	Mayor	Stenographer - Receptionist	43,100	1	43,100	2	86,200
34	MPD	Deputy Director	90,800	0	-	1	90,800
34	MPD	Director	124,900	1	124,900	1	124,900
35	Ethics	Board of Ethics Admin Sec	37,700	1	37,700	1	37,700

Analysis of Mayoral Appointees in 2010-2011 Recommended Budget

Agency	Agency/Division	Appointee Titles	Salary	10-11 Rec	10-11 Cost	09-10 Bud	09-10 Cost	
35	Ethics	Exec Dir - Board of Ethics	107,100	1	107,100	1	107,100	
36	PDD Admin	Asst. to the Mayor III	79,800	1	79,800	0	-	
36	PDD Admin	Deputy Director	124,900	1	124,900	1	124,900	
36	PDD Admin	Director	156,100	1	156,100	1	156,100	
36	PDD/ONCR	Exec Asst. to the Mayor II	90,800	1	90,800	0	-	
36	PDD Admin	Exec Asst. to the Mayor V	156,100	1	156,100	0	-	
36	PDD/Welcome Ctr	Exec Asst. to the Mayor V	156,100	1	156,100	0	-	
37	Police/Asst. Chief	Asst. Chief of Police	125,800	0	-	1	125,800	
37	Police/Operations	Asst. Chief of Police	125,800	1	125,800	0	-	
37	Police/Administration	Asst. Chief of Police	125,800	1	125,800	0	-	
37	Police/Executive	Chief of Police	156,100	1	156,100	0	-	
37	Police/Executive	Deputy Chief	124,900	0	-	0	-	
37	Police/Crim Invest	Deputy Chief	124,900	1	124,900	1	124,900	
37	Police/Mgmt Svcs.	Deputy Chief	124,900	1	124,900	1	124,900	
37	Police/Civ Rights Inter	Deputy Chief	124,900	1	124,900	0	-	
37	Police/Risk Managem	Deputy Chief	124,900	1	124,900	1	124,900	
37	Police/Patrol	Deputy Chief	124,900	1	124,900	1	124,900	
37	Police/Tech Svcs	Deputy Chief	124,900	1	124,900	1	124,900	
37	Police/Hum Res	Director - Police Personnel	124,900	1	124,900	1	124,900	
37	Police/Executive	Exec Asst. to the Mayor III	90,800	1	90,800	0	-	
37	Police/Executive	Exec Asst. to the Mayor V	156,100	3	468,300	0	-	
37	Police/Commission	Sec to Bd of Comm	124,900	1	124,900	1	124,900	
37	Police/Budget	Second Deputy Chief	90,800	1	90,800	1	90,800	
37	Police/Public Info	Second Deputy Chief	90,800	1	90,800	1	90,800	
37	Police/Comm. Svcs	Second Deputy Chief	90,800	1	90,800	0	-	
37	Police/Forensics	Second Deputy Chief	90,800	0	-	1	90,800	
37	Police/Administration	Second Deputy Chief	90,800	1	90,800	0	-	
37	Police/Legal Advisor	Second Deputy Chief	90,800	1	90,800	0	-	
37	Police/Trng & Prof De	Second Deputy Chief	90,800	0	-	1	90,800	
37	Police/Payroll	Third Deputy Chief	79,800	1	79,800	1	79,800	
37	Police/Civil Rights	Third Deputy Chief	79,800	0	-	1	79,800	
37	Police/Civ Rights Inter	Third Deputy Chief	79,800	1	79,800	0	-	
38	PLD	Deputy Director	124,900	0	-	1	124,900	
38	PLD	Director	156,100	1	156,100	1	156,100	
39	Recreation	Deputy Director	124,900	0	-	1	124,900	
39	Recreation	Director	156,100	1	156,100	1	156,100	
39	Recreation	Director - Butzel Family Cent	79,800	1	79,800	1	79,800	
41	DWSD	Deputy Director	124,900	1	124,900	1	124,900	
41	DWSD	Director	156,100	1	156,100	1	156,100	
45	DAH	Director	124,900	1	124,900	0	-	
46	Homeland Security	Director	124,900	1	124,900	1	124,900	
47	GSD	Deputy Director	124,900	1	124,900	1	124,900	
47	GSD	Director	156,100	1	156,100	1	156,100	
47	GSD	Exec Asst. to the Mayor II	90,800	1	90,800	0	-	
47	GSD	Exec Asst. to the Mayor III	90,800	1	90,800	0	-	
47	GSD	Exec Asst. to the Mayor V	156,100	1	156,100	0	-	
	Total			112	12,831,300	113	12,445,500	385,800
	Benefit Factor		77%					297,066
	Grand Total of Change to Appointee FTEs							\$ 682,866

Attachment V

Proration of Accumulated (Prior Year) Deficit
Over Five Years

Accumulated deficit as of June 30, 2010: \$124,500,000

One-fifth of accumulated deficit to be addressed each
year through new revenue sources and cost-savings measures: \$24,900,000

Proration of one-fifth deficit over the General Fund Departments (1):

Budget	\$2,331,911	\$53,764
Department of Public Works	\$1,474,996	\$34,007
Detroit Workforce Development Department	\$1,700	\$39
Finance	\$34,244,220	\$789,529
Fire	\$153,943,014	\$3,549,286
Department of Health and Wellness Promotion	\$9,864,957	\$227,445
Human Resources	\$9,948,436	\$229,370
Human Rights	\$655,755	\$15,119
Information Technology Services	\$23,601,867	\$544,161
Law	\$17,960,667	\$414,098
Mayor's Office	\$8,045,497	\$185,496
Planning and Development Department	\$2,567,706	\$59,201
Police	\$332,004,004	\$7,654,633
Public Lighting	\$901,077	\$20,775
Recreation Department	\$21,301,031	\$491,113
Department of Administrative Hearings	\$832,546	\$19,195
Detroit Office of Homeland Security	\$356,745	\$8,225
General Services Department	\$44,503,601	\$1,026,068
Auditor General	\$3,476,689	\$80,158
Zoning Appeals Board	\$582,840	\$13,438
City Council	\$13,132,197	\$302,774
Ombudsperson	\$1,159,133	\$26,725
City Clerk	\$3,128,273	\$72,125
Election Commission	\$8,109,127	\$186,963
36th District Court	\$24,608,055	\$567,360
Non-Departmental	\$361,250,397	\$8,328,933
Total	<u>\$1,079,986,441</u>	<u>\$24,900,000</u>

(1) One-fifth deficit prorated over General Fund departments using
Net Tax Cost and total appropriations in Non-Departmental as the basis.